

EXHIBIT B

W.R. Grace
Hours Spent by Each Professional
September 1, 2006 through September 30, 2006
(Deloitte Tax LLP)

Name	Title	Hours	Billing Rate	Professional Fees	Expenses
Total Customs & International Trade Services Fees		0.0		\$ -	\$ -
Bryan Collins	Partner	1.0	\$600	\$ 600.00	
Matthew Gareau	Senior Manager	1.0	\$515	\$ 515.00	
Total National Tax Services Fees		2.0		\$ 1,115.00	\$ -
Total Monthly Statement & Fee Application Fees		0.0		\$ 1,115.00	\$ -
Total Deloitte Tax LLP Fees for March		2.0		\$ 1,115.00	\$ -
			Blended Rate	\$ 557.50	

EXHIBIT C

Date	Name	Project Category	Description	Hours	Billing Rate	Professional Fees	Expenses
09/27/06	COLLINS, BRYAN	Protest of IRS Proposed Adjustment	Meeting with appeals officer	1.0	\$600	\$ 600.00	
09/27/06	GAREAU, MATTHEW	Protest of IRS Proposed Adjustment	Lonely Parent Appeals Issues	1.0	\$515	\$ 515.00	
TOTALS:				<u>2.0</u>		<u>\$ 1,115.00</u>	<u>\$ -</u>